ATTACHMENT 2

Response to § 63.18(h)

(h) The following entity directly owns a 10% or greater interest in the common stock/equity of the Applicant:

Name:	NGN Holdings Ltd
Percentage ownership:	100%
Address:	6 Hatechiya St., Bet El Israel 90628
Citizenship:	Israel
Principal Business:	Investing in The Flat Planet Phone Company Inc.

The following individuals hold 10% or greater indirect ownership interests in NGN Holdings Ltd.:

Name:	Moshe Maeir
Percentage ownership:	30%
Address:	POB 1014, Beit El
Citizenship:	USA, Israel
Principal Business:	Telecom

Name:	Ephraim Shporn
Percentage ownership:	30%
Address:	7 Zadal Street, Rishon Letzion
Citizenship:	Israel
Principal Business:	Investor

Name:	Harry Sapir
Percentage ownership:	10%
Address:	5 Balfour Street, Jerusalem
Citizenship:	USA / Israel
Principal Business:	Financial Advisor

Name:	Yossi Tsuria
Percentage ownership:	10%
Address:	13 Politi Street, Jerusalem
Citizenship:	Israel
Principal Business:	Executive VP, NDS Ltd

Name:	Avi Abramovitz
Percentage ownership:	20%
Address:	55 Shaul Hamelech, Tel Aviv
Citizenship:	Israel
Principal Business:	CPA - Israel